



**TESTIMONY OF SIMEON R. ACOBA, CHAIR,  
STATE-COUNTY FUNCTIONS WORKING GROUP, ON  
SENATE BILL NO. 284, SENATE DRAFT 2, HOUSE DRAFT 1,  
RELATING TO THE TRANSIENT ACCOMMODATIONS TAX**

**House Committee on Finance  
April 8, 2015**

Chair Luke and Members of the Committee:

I am Simeon R. Acoba, Chair of the State-County Functions Working Group. Thank you for the opportunity to comment on Senate Bill No. 284, Senate Draft 2, House Draft 1, relating to the transient accommodations tax (TAT). This measure would, among other purposes, allocate TAT revenues to the Turtle Bay Conservation Easement Special Fund.

The Working Group was created by Act 174 (SLH 2014) and administratively placed within the Office of the Auditor. The Working Group, which first convened in October 2014, is comprised of 13 members appointed by the Governor, the Senate President, the Speaker of the House of Representatives, each of the county mayors, and the Chief Justice. The group is assigned the following responsibilities:

- 1) Evaluate the division of duties and responsibilities between the State and counties relating to the provision of public services; and
- 2) Submit a recommendation to the Legislature on the appropriate allocation of the transient accommodations tax revenues between the State and counties that properly reflects the division of duties and responsibilities relating to the provision of public services.

Act 174 requires the Working Group to submit two reports: 1) an Interim Report, which was delivered to the Legislature, Governor, and each of the county mayors, on December 18, 2014; and 2) a Final Report with its findings and recommendations to the same parties 20 days prior to the convening of the 2016 Regular Session.

The Working Group will continue its work through 2015 and shall cease to exist upon the adjournment sine die of the 2016 Regular Session. We note that any TAT legislation passed this year may affect the on-going work of the Working Group. Accordingly, while we take no position on the merits of this bill, we respectfully request your consideration of deferring decisions on TAT legislation introduced this year to the 2<sup>nd</sup> year of the 28<sup>th</sup> State Legislature to enable the the Working Group to complete its work. As required by Act 174, the Working Group will report its findings and make recommendations prior to the 2016 Regular Session.

Thank you for the opportunity to offer comments on Senate Bill No. 284, Senate Draft 2, House Draft 1. I am available for your questions.

# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: TRANSIENT ACCOMMODATIONS, Disposition of revenues

BILL NUMBER: SB 284, HD-1

INTRODUCED BY: House Committee on Water and Land

EXECUTIVE SUMMARY: This bill reprioritizes the earmarks on the transient accommodations tax (TAT) that feed various special funds. Earmarks decrease transparency and accountability of government operations and should be avoided.

BRIEF SUMMARY: Amends HRS section 237D-6.5(b) to provide that \$\_\_\_\_\_ shall be allocated to the Turtle Bay conservation easement special fund beginning on July 1, 2015 for the reimbursement to the state general fund of debt service on reimbursable general obligation bonds, until the bonds are fully amortized.

The proposed measure also makes nontax amendments to authorize the department of budget and finance to issue \$\_\_\_\_\_ million in revenue bonds and to use the proceeds to acquire a conservation easement in Turtle Bay, Oahu.

EFFECTIVE DATE: July 1, 2050

STAFF COMMENTS: The legislature by Act 161, SLH 2013, made permanent the TAT rate of 9.5% and changed the allocations of TAT from a percentage basis to a specific dollar amount. Currently, TAT revenues are allocated as follows: (1) \$26.5 million is deposited into the convention center enterprise special fund; (2) \$82 million is deposited into the tourism special fund; (3) \$103 million is transferred to the various counties; (4) \$3 million for debt service of the Turtle Bay conservation easement, and (5) any remaining revenues deposited into the general fund of which \$3 million is to be allocated according to the Hawaii tourism strategic plan.

This measure would provide that \$\_\_\_\_\_ shall be allocated for the debt service of the Turtle Bay conservation easement before any other distribution of TAT revenue is made. The proposed measure would perpetuate the earmarking of TAT revenues. While proponents of earmarking of the TAT argue that if these projects or programs are not funded, none of the pristine beauty that visitors come to see will be preserved, one could make the argument on the other side. If there are insufficient funds to promote the industry, then visitor counts will drop and so will the income that fuels the state's economy. Lawmakers seem to have lost sight of the fact that visitors also contribute to state coffers directly through the 4% on everything they purchase in Hawaii including hotel rooms, visitor activities and purchases of food and souvenirs. To that extent, a good part of the general fund tax collections is contributed by visitors. If the argument is that visitors should pay for other "visitor related" programs, then paying for those programs out of general funds would be more appropriate than stealing the money from what is identified as a tax paid specifically by the visitor.

Rather than the continual earmarking of TAT revenues, a direct appropriation of general funds would be preferable. Earmarking the TAT revenues for these programs that not only benefit the visitors but the community at large, decreases transparency and accountability.

Finally, it should be remembered that revenues earmarked into a special fund, in this case the special land and development fund, will not be counted against the state's spending ceiling or debt limit and will obscure the state's true financial condition.

Digested 4/7/15

# THE TRUST *for* PUBLIC LAND

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## LAND FOR PEOPLE

### **THE TRUST FOR PUBLIC LAND'S TESTIMONY IN SUPPORT OF SB 284, HD 1**

#### **House Committee on Finance**

**Wednesday, April 8, 2015, 3:00 p.m., Room 308**

The Trust for Public Land strongly supports SB 284, HD 1 relating to the transient accommodation tax. This bill proposes to transfer the duties relating to the acquisition of a conservation easement over the coastal and shoreline lands surrounding the Turtle Bay Resort from the Hawai'i Tourism Authority to the Department of Land and Natural Resources, provided needed time for the State to complete the acquisition, and changes the vehicle of financing from revenue bonds to lower interest reimbursable general obligation bonds. It is our understanding that The Trust for Public Land will be contributing \$3.5 million to the overall \$48.5 million conservation transaction, and that the State will be contributing \$40 million, and the City and County of Honolulu \$5 million.

The Department of Land and Natural Resources (DLNR) is the public agency most familiar with conservation easements and the due diligence related thereto. DLNR has staff and attorneys who support the department who understand and have worked with conservation easements in many contexts. DLNR is the public agency best suited to take on the responsibilities of completing the due diligence related to the conservation easement, and acquiring and closing the conservation easement transaction.

Also, while substantial progress has been made and an enormous amount of the State's staff time and State's money have been invested in the due diligence (appraisal, review appraisal, environmental and other reports) and draft legal documentation relating to the conservation easement, additional time is needed to complete/refine these tasks, consult with the Legislature, and issue the bond. We also agree that using reimbursable general obligation bonds will provide the State with more favorable interest rates.

#### **Opposition To Using Legacy Land Conservation Program Funds**

We understand that the House is considering using the Legacy Land Conservation Program (LLCP) to finance the Turtle Bay conservation easement. The Trust for Public Land strongly opposes this financing alternative. Established in 2005, the LLCP receives 10% of the real estate conveyance tax, paid when a landowner sells land (other portions of the tax are allocated to the affordable housing rental trust fund, the natural area reserve fund, and the general fund). The LLCP has conserved over 6,600 acres of iconic and important land in every county (especially the neighbor islands) – Black Pot Beach Park at Hanalei Bay on Kaua'i, the sacred waters of Kawaikapu on Moloka'i, the 1-mile of shoreline and coastal wetlands of Nu'u on Maui, the ancient Hawaiian village and marine protected areas of Lapakahi State Historical Park on Hawai'i Island, and agricultural land in Wai'anae, O'ahu that through the non-profit MA'O Organic Farm, employs and finances the college education of over 50 youth from Leeward O'ahu.

The LLCP efficiently uses funds, leveraging an average of one dollar or more for every dollar spent. For example, The Trust for Public Land assisted the State in acquiring 3,582 acres of the Honouliuli Forest Reserve in the Wai'anae Mountain Range, raising \$3,763,500 in federal funding. The LLCP contributed \$982,956, towards an over \$4 million purchase. Every dollar from the LLCP was matched by more than 3 additional federal dollars to purchase the property, which includes forests that protect clean drinking water for O'ahu residents, and habitat for over 90 rare and endangered plant and animal species, including the O'ahu Elepaio (endangered forest bird) and the famed "singing" endangered kahuli tree snail. Reducing LLCP funding thus

has a far reaching effect because taking away 1 dollar of LLCP funds means an actual reduction of 4 dollars for conservation.

In addition, the LLCP has established through rules and regulations a fair, transparent, and competitive process through which only the most worthy projects are funded. Experts from different disciplines (e.g., Hawaiian culture, agriculture, biology) are nominated by the Governor to a Commission and confirmed by the Senate. The Commission accepts annual applications for funding, conducts site visits, accepts testimony, and ranks and recommends the best projects for funding. The Commission also consults with the Senate President and Speaker of the House regarding these rankings and recommendations, and in the past, the Senate President and Speaker of the House have used their oversight to secure funding for projects not recommended by the Commission. The Board of Land and Natural Resources then approves (or amends) the Commission's recommendations for funding and the Governor releases (or does not release) the funds. Appropriating funds directly from the LLCP for a single project would supplant this fair, transparent and competitive process over which the Legislature has oversight both in the appointment of Commissioners and in funding recommendations. Using all of the LLCP funding would also eliminate funding opportunities for all other islands and locations for an indefinite period and prevent matching federal and other funds from being leveraged to achieve effective conservation throughout the State.

We thank the Chair, the House Speaker, and the House for moving this important bill forward to make the conservation of the shoreline lands surrounding the Turtle Bay Resort possible. Preserving this wild coastline and open space is a wise investment of State funds – giving the public access to over 5 miles of shoreline for beach-going, fishing, swimming, surfing, and wildlife watching, securing public access to nearly 8 miles of trails on private land for jogging, hiking, and biking (maintained at no cost to the State), saving habitat for endangered monk seals, green sea turtles, endangered Hawaiian waterbirds, and migratory birds, and preventing the disturbance of iwi (Hawaiian burials). Our children will look back and thank us for saving this special place and we thank you for making this possible.

Mahalo for this opportunity to testify -

A handwritten signature in dark ink, appearing to read "Lea Hong", with a stylized, flowing script.

Lea Hong  
Hawaiian Islands State Director

From: mailinglist@capitol.hawaii.gov  
Sent: Tuesday, April 07, 2015 12:13 AM  
To: FINTestimony  
Cc: darakawa@lurf.org  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
David Z. Arakawa	Land Use Research Foundation of Hawaii	Support	No

Comments: The Land Use Research Foundation of Hawaii SUPPORTS the intent of SB 284, SD2, HD1, relating to the TRANSIENT ACCOMMODATIONS TAX, which: Allocates an unspecified amount of transient accommodations tax revenues to the Turtle Bay conservation easement special fund; Authorizes the B&F to issue an unspecified amount in reimbursable general obligation bonds and to use the proceeds to acquire a conservation easement in Turtle Bay, Oahu; Requires the B&F to transfer the conservation easement to the DLNR; Allocates transient accommodations tax revenues of an undisclosed amount annually to the B&F to reimburse to the state general fund the debt service on the reimbursement general obligation bonds and ongoing expenses related to the bonds; and Requires the Office of Planning to investigate acquiring lands owned by Dole Food Company, Inc. (SB 284, SD2, HD1)

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

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Testimony of Brooke Wilson  
Pacific Resource Partnership

House Committee on Finance  
Representative Sylvia Luke, Chair  
Representative Scott Y. Nishimoto, Vice Chair

SB 284, SD2, HD1 – Relating to the Transient Accommodations Tax  
Wednesday, April 8, 2015  
3:00 PM  
Conference Room 308

Dear Chair Luke and Vice Chair Nishimoto and members of the committee,

PRP is a not-for-profit organization that represents the Hawaii Regional Council of Carpenters, the largest construction union in the state, and more than 240 of Hawaii's top contractors. Through this unique partnership, PRP has become an influential voice for responsible construction and an advocate for creating a stronger, more sustainable Hawaii in a way that promotes a vibrant economy, creates jobs and enhances the quality of life for all residents.

We support the intent of SB 284, SD2, HD1 which would acquire a conservation easement in Turtle Bay for the protection, preservation, and enhancement of natural resources important to the State.

The conservation easement achieves the community's goal of preserving 665 acres of North Shore land which includes 5 miles of wild coastline, 8 miles of recreational hiking trails and habitat preserves for endangered monk seals, waterbirds and green sea turtles. This compromise represents a balanced approach to development, and reflects community feedback gathered in a two-year extensive outreach process.

For the reasons mentioned above, we humbly ask you to help protect the Turtle Bay land and keep SB 284, SD2, HD1 alive. Thank you for the opportunity to share our views with you.





P.O. Box 253, Kunia, Hawai'i 96759  
Phone: (808) 848-2074; Fax: (808) 848-1921  
e-mail [info@hfbf.org](mailto:info@hfbf.org); [www.hfbf.org](http://www.hfbf.org)

April 8, 2015

HEARING BEFORE THE  
HOUSE COMMITTEE ON FINANCE

TESTIMONY ON SB 284 SD 2 HD 1  
REALTING TO THE TRANSIENT ACCOMMODATIONS TAX

Room 308  
3:00 PM

Aloha Chair Luke, Vice Chair Nishimoto, and Members of the Committee:

I am Christopher Manfredi, President of the Hawaii Farm Bureau (HFB). Organized since 1948, the HFB is comprised of 1,932 farm family members statewide, and serves as Hawaii's voice of agriculture to protect, advocate and advance the social, economic and educational interest of our diverse agricultural community.

**HFB strongly supports SB 284, SD 2, HD 1.** This bill appropriates funds to the Office of Planning to investigate the possibility of acquiring lands owned by Dole Food Company, Inc., between the north shore and central Oahu area that are suitable for long-term diversified agricultural production, including conducting appraisals to determine the fair market value of both the Dole lands and State lands for the potential exchange of State lands.

HFB believes that in order for agriculture to flourish in Hawaii and reach their full potential, land availability and long-term leases at affordable and predictable lease rental rates are critical. The acquisition by the state of the Dole Lands will significantly increase the available agricultural land under the State's control and will provide farmers with long-term leases that will enhance the economic viability of Hawaii's agriculture industry.

We believe this is an opportunity to further support and expand the state's ability to provide prime agricultural lands for farmers, which is consistent with the State's goal of increasing self sufficiency and sustainability.

Thank you for the opportunity to testify on this measure.

House FIN Committee  
Representative Sylvia Luke, Chair  
Representative Scott Y. Nishimoto, Vice Chair  
Hawaii State Capitol - Committee Room 325  
415 South Beretania St.  
Honolulu, HI 96813

April 7, 2015

Aloha Representatives-

The Defend O'ahu Coalition is 501(c)(3) non-profit organization comprised of a diverse group of community residents, environmentalists, activists and religious leaders, all working toward one immediate goal: protecting rural communities on O'ahu from the dangerous effects of large-scale development. Our Coalition's formation stemmed from an immediate threat posed by the revival of a decades-old expansion plan at Turtle Bay Resort. For the past nine years, Defend O'ahu has been the vanguard of the movement to "Keep the Country COUNTRY!".

Though many of our members are not North Shore residents, they still value and appreciate the North Shore and its pristine coastlines. We believe that the beautiful open spaces and shorelines on our island are for all residents and visitors to enjoy and we are committed to ensuring that these precious lands will be a resource for generations to come.

The revenue bond financing plan approved last session for the purchase of a conservation easement at Turtle Bay will provide the public – in perpetuity -- with access to 5 miles of spectacular shoreline, 8 miles of beautifully maintained trails, breathtaking open space and wild beaches, and save 665 acres of land surrounding the resort from future development. The recreational, cultural, and natural resources saved are priceless.

Defend O'ahu Coalition supported the conservation agreement last year and **strongly supports SB 284 SD2**, which would extend the deadline to fund the Conservation Easement at Turtle Bay, insert the Department of Land and Natural Resources as lead agency and improve some of the technical clauses regarding the financing for the agreement.

These technical amendments (**requiring no additional money**) are needed to finish the job. To help Governor Ige make this long-held dream become a reality, please vote to pass SB284.

Mahalo for your time-  
Tim Vandever  
Co-Chair, Defend Oahu Coalition  
(808) 388-0660

# Hawai'i Construction Alliance

P.O. Box 179441  
Honolulu, HI 96817  
(808) 348-8885

April 6, 2015

The Honorable Sylvia Luke, Chair  
The Honorable Scott Y. Nishimoto, Vice Chair  
and members  
Committee on Finance  
Hawai'i State House of Representatives  
Honolulu, Hawai'i 96813

Dear Chair Luke, Vice Chair Nishimoto, and members:

The Hawai'i Construction Alliance is comprised of the Hawai'i Regional Council of Carpenters; the Operative Plasterers' and Cement Masons' Union, Local 630; International Union of Bricklayers & Allied Craftworkers, Local 1; the Laborers' International Union of North America, Local 368; and the Operating Engineers, Local Union No. 3. Together, the member unions of the Hawai'i Construction Alliance represent 15,000 working men and women in the basic crafts of Hawai'i's construction industry.

The Hawai'i Construction Alliance **supports SB284 SD2 HD1**, relating to the transient accommodations tax (TAT). The bill, among other things, would allocate a portion of transient accommodations tax revenues to the Turtle Bay conservation easement special fund and authorize the B&F to issue reimbursable general obligation bonds and to use the proceeds to acquire a conservation easement in Turtle Bay.

The Hawai'i Construction Alliance has long been an advocate for responsible growth and development at Turtle Bay Resort, which we believe will produce positive economic impacts for the North Shore community, generate thousands of construction and resort jobs, and preserve valuable agricultural lands. During the last legislative session, we testified in support of the compromise "Conservation Easement Option" proposed by the Turtle Bay Advisory Working Group, which we believe is a thoughtful plan that balances job creation and greater economic opportunities with the preservation of valuable open space and agricultural lands.

The proposal as it stands now would preserve 665 acres of land at Turtle Bay, covering nearly 79% of the open space lands currently owned by Turtle Bay Resort. The proposal would also allow for the construction of two small hotels, which will generate 750 construction jobs over five years, 750 permanent jobs on the resort grounds, and stimulate the creation of 450 new permanent indirect jobs within the community.

In order to ensure that the conservation easement is able to move forward, we respectfully ask your committee's favorable consideration of SB284 SD2 HD1.

Mahalo for the opportunity to provide these comments.

Aloha,



Tyler Dos Santos-Tam  
Executive Director  
Hawai'i Construction Alliance  
[execdir@hawaiiiconstructionalliance.org](mailto:execdir@hawaiiiconstructionalliance.org)

From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 10:51 PM  
To: FINTestimony  
Cc: ChoonJamesHawaii@gmail.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/6/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Choon James	CountryTalkStory.com	Support	Yes

Comments: STRONGLY SUPPORT SB284 SD2 HD1 RELATING TO THE TRANSIENT ACCOMMODATIONS TAX. Report Title: Transient Accommodations Tax; Special Land and Development Fund; BLNR; B&F; HTA; Turtle Bay; Reimbursable General Obligation Bonds Description: Allocates \$ of transient accommodations tax revenues to the Turtle Bay conservation easement special fund. Authorizes the B&F to issue \$ in reimbursable general obligation bonds and to use the proceeds to acquire a conservation easement in Turtle Bay, Oahu. Requires the B&F to transfer the conservation easement to the DLNR. Allocates transient accommodations tax revenues of \$ annually to the B&F to reimburse to the state general fund the debt service on the reimbursement general obligation bonds and ongoing expenses related to the bonds. -----

----- Aloha Legislators: === We express our appreciation to the leadership of the Senate and House for allocating funds to preserve these finite resources in Kahuku during the 2014 and 2015 sessions. === A more disciplined and conscientious management by the City's Department of Planning and Permitting and others in positions of power may have prevented some of this land-use chaos today but it is what it is. === Mahalo for your leadership and doing damage control to preserve these resources for Hawaii's future. Keep the Country Country is an integral part of Hawaii's economy, lifestyle, preservation of cultural values and food sovereignty. === \$40M is a lot of money but it is a small investment compared to the unknown billions of dollars that will be needed down the road to mitigate the unfunded mandates and multiplier impacts that massive developments will create in this unique and precious side of the island. === Mahalo, Choon James

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From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 7:51 PM  
To: FINTestimony  
Cc: nimboy44@aol.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/6/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Bill Quinlan	Individual	Support	No

Comments: Aloha, Senators, please do not let the historic opportunity to create a conservation easement at Turtle Bay fall by the wayside. SB284 creates a win/win compromise that will benefit Oahu forever. Please vote in favor of this Bill.

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From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 10:05 PM  
To: FINTestimony  
Cc: christym@rocketmail.com  
Subject: \*Submitted testimony for SB284 on Apr 8, 2015 15:00PM\*

**SB284**

Submitted on: 4/6/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Christy Martin	Individual	Support	No

Comments:

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Sent: Tuesday, April 07, 2015 8:57 AM  
To: FINTestimony  
Cc: antolinid@gmail.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Denise Antolini	Individual	Support	No

Comments: Dear Chair Luke, Vice Chair Nishimoto, and members of the Committee, Mahalo nui loa for supporting SB284, which provides important fixes to ensure that the complex Turtle Bay Conservation Easement stays on track and will come to a successful conclusion soon under the leadership of DLNR. Your kokua for this historic agreement -- and your infinite patience with the twists and turns of the negotiations and the financing process -- is hugely appreciated. Present and future generations will look back at the years of time and effort invested by everyone, including the House and FIN in particular, with great thanks for your visionary leadership. With aloha, Denise Antolini

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Sent: Monday, April 06, 2015 11:04 PM  
To: FINTestimony  
Cc: qwavesjoe@yahoo.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/6/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Joe Wilson	Individual	Support	No

Comments: I'm writing in support of SB284 SD2 HD1, which would extend the deadline to fund the Conservation Easement at Turtle Bay, insert the Department of Land and Natural Resources as lead agency and improve some of the technical clauses regarding the financing for the agreement. I believe that the beautiful open spaces and shorelines on our island are for all residents and visitors to enjoy and I am committed to ensuring that these precious lands will be a resource for generations to come. The revenue bond financing plan approved last session for the purchase of a conservation easement at Turtle Bay will provide the public – in perpetuity – with access to 5 miles of spectacular shoreline, 8 miles of beautifully maintained trails, breathtaking open space and wild beaches, and save 665 acres of land surrounding the resort from future development. The recreational, cultural, and natural resources saved are priceless. These technical amendments (requiring no additional money) are needed to finish the job. To help Governor Ige make this long - held dream become a reality, please vote to pass SB284.

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From: mailinglist@capitol.hawaii.gov  
Sent: Tuesday, April 07, 2015 7:34 AM  
To: FINTestimony  
Cc: changkwaix@aol.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Kevin Chang	Individual	Support	No

Comments: Aloha honorable legislators, Preservation of this special place is supported by everyone, not just North Shore residents. Preservation of this place benefits all of O`ahu and the State, preserving the natural and wild areas that generations to come will appreciate and enjoy. Aloha nui! Kevin

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From: mailinglist@capitol.hawaii.gov  
Sent: Monday, April 06, 2015 10:32 PM  
To: FINTestimony  
Cc: hokuokekai50@msn.com  
Subject: \*Submitted testimony for SB284 on Apr 8, 2015 15:00PM\*

**SB284**

Submitted on: 4/6/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Mary Lacques	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov  
Sent: Tuesday, April 07, 2015 6:59 AM  
To: FINTestimony  
Cc: makikirandy@yahoo.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Randy Ching	Individual	Support	No

Comments: Please conserve over 600 acres of pristine North Shore land near Turtle Bay. We may not get another chance to purchase this conservation easement. This is the biggest undeveloped coastal area left on Oahu. Mahalo for your consideration. Please pass SB284.

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finance1-Kim

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From: mailinglist@capitol.hawaii.gov  
Sent: Tuesday, April 07, 2015 9:38 AM  
To: FINTestimony  
Cc: progressive.conservation@gmail.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Tom Eisen	Individual	Support	No

Comments: Too good of a deal to pass up; the State gets lots of value and very little liability/responsibility for a great price.

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Aloha mai,

I write today to strongly urge our House members to please pass SB284.

The House passed the Turtle Bay Makai (Kahuku/Kawela Forever) bill almost unanimously in the 2014 session. By failing to support passage of SB284, the House would completely reverse its own prior overwhelming support of the Turtle Bay Makai project and ignore tremendous community support in 2014 for the project.

This is just a technical amendment (no additional money requested) transferring responsibility for the transaction from the Hawaii Tourism Authority to the Department of Land and Natural Resources and extending the deadline to complete the project to allow sufficient time to issue the revenue bond.

Using savings from the refinancing of the Hawaii Convention Center to finance the revenue bond is appropriate. Over half (or over 2.5 million) of visitors to O'ahu go to the North Shore to enjoy its undeveloped, natural beauty. Visitors are paying for the preservation of these lands, and other important projects are not impacted.

The conservation easement preserves the land at a fraction of the cost of buying the land in fee simple (probably \$100-200 million). The costs of operation and maintenance of the trails that will be open to the public will be borne by the landowner, not the State, which is already challenged taking care of its existing inventory of parks and trails. Potential liability and risks of the public using those trails and enjoying the open space will also fall on the landowner, and not on the State.

The conservation easement prevents 665 of shoreline acres from being developed in the future. Residents and visitors will be able to appreciate 5 miles of shoreline, 8 miles of trails on private land - 665 acres of open space. Habitat for monk seals (Honey Girl just gave birth to a pup at Kahuku Point a few weeks ago), green sea turtles, endangered Hawaiian water birds, and migratory birds will be preserved.

The conservation easement includes the two golf courses at Turtle Bay so they cannot be developed in the future. The State's appraisal gives no (zero) value to the golf courses. The State is NOT paying any money to preserve golf courses.

Mahalo nunui for your consideration,

A handwritten signature in black ink, appearing to read 'Miwa Tamanaha', with a long horizontal line extending to the right.

Miwa Tamanaha  
94-1144 Mo'olelo St  
Waipahu, HI 96797

Sylvia Luke

Committee of Finance

SB284

Wednesday, April 8, 3:00 PM, Conference room 308

My name is Maggie Hinshaw, I am currently a student attending the University of Hawaii at Manoa. I am testifying on the Bill relating to the Transient Accommodations Tax Bill, and I support this bill.

I believe that the Turtle Bay area should continue to be a natural land where people may use as a tourist spot or just a place to relax and visit. Hawaii should use its public lands as a means to increase tourism. I believe that by taking care of our lands in Hawaii, not only will the environment we live be healthier, but because of the natural beauty Hawaii has it will be easy to attract people to come to Hawaii for a vacation. If the Turtle Bay area is the first step to conserving and “beautifying” the island, then I support it and hope that if successful, more public areas in Hawaii will be conserved for its natural beauty.

Maggie Hinshaw

1717 Ala Wai Blvd. 1106

## FIN-Jo

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Tuesday, April 07, 2015 2:16 PM  
**To:** FINTestimony  
**Cc:** wendygibson9@gmail.com  
**Subject:** Submitted testimony for SB284 on Apr 8, 2015 15:00PM

### **SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Wendy Gibson	Individual	Support	No

Comments: Please support SB284--Doing so will assist with the transfer of responsibility from B&F to the DLNR and allow time to obtain the finances. Turtle Bay attracts visitors because of it's natural, undeveloped beauty. It is one of the last refuges for endangered or threatened species.

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

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**LATE**

From: mailinglist@capitol.hawaii.gov  
Sent: Wednesday, April 08, 2015 12:11 PM  
To: FINTestimony  
Cc: mironesc@hawaii.edu  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/8/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Monique Mironesco	Individual	Support	No

Comments: Aloha Representatives, Please support SB284. Thank you for your continued support for the community effort to conserve the coastline surrounding the Turtle Bay Resort for the benefit of the public.

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

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From: mailinglist@capitol.hawaii.gov  
Sent: Tuesday, April 07, 2015 3:11 PM  
To: FINTestimony  
Cc: 808nateyuen@gmail.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**LATE**

**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Nathan Yuen	Individual	Support	No

Comments: Testimony for SB284 SD2, HD1 (HSCR1225) on the Turtle Bay Conservation Easement Special Fund I am writing to support the allocation of a portion of transient accommodations tax revenues to the Turtle Bay conservation easement special fund. For the past 18 years I have been hiking to remote parts of the island to photograph the native plants and animals of the Hawaiian Islands. I have a blog – HawaiianForest.Com – which documents some of the rarest and most endangered species on the planet. In 2013, I was appointed to the State of Hawaii's Natural Area Reserves System (NARS) Commission which oversees issues relating to the most biologically sensitive and geologically interesting lands owned by the State of Hawaii. There are a number of rare and endangered animals – namely the Hawaiian Monk Seal, Moorhen, and Stilt -- that make their home along the stretch of beach at Turtle Bay and in the wetlands just inland from the coast adjacent to the golf course. A conservation easement will ensure that the birthing and nesting grounds for these unique animals will be protected and permit future generations to see and enjoy these creatures. The coastal areas around Turtle Bay are also a wonderful recreational areas for the residents of Oahu. Much of the population lives in crowded apartment buildings and condos. Allowing a portion of Turtle Bay to remain undeveloped will provide places for people to visit nature and enjoy the wide open spaces. I support the protection of Turtle Bay and urge you to allocate a portion of transient accommodations tax revenues to the conservation easement special fund. Mahalo. Respectfully yours, Nathan Yuen

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

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**NORTH SHORE COMMUNITY LAND TRUST'S TESTIMONY  
IN SUPPORT OF SB 284, SD 2, HD1 (HSCR 1225)  
House Committee on Finance  
Wednesday, April 8, 2015, 3:00 p.m., Room 308**

North Shore Community Land Trust (NSCLT) strongly supports SB 284 relating to transient accommodation tax. This bill extends the time to fund and close the Turtle Bay Conservation Easement and designates the Department of Land and Natural Resources as the lead agency responsible for duties relating to the acquisition of a conservation easement over the coastal and shoreline lands surrounding the Turtle Bay Resort.

The Department of Land and Natural Resources (DLNR) is the public agency most familiar with conservation easements and the due diligence related thereto. Indeed, DLNR staff has been working hard to move this transaction forward. And while substantial progress has been made and an enormous amount of the State's staff-time and State's money have been invested in the due diligence (appraisal, review appraisal, environmental and other reports) and legal documentation relating to the conservation easement, additional time is needed to complete/refine these tasks, consult with the Legislature, re-finance the convention center debt, and issue the bonds.

We thank the Chair and the House for moving this important bill forward to make the conservation of the shoreline lands surrounding the Turtle Bay Resort possible. Preserving this wild coastline and open space is a wise investment of State funds – giving the public access to over 5 miles of shoreline for beach-going, fishing, swimming, surfing, and wildlife watching, securing public access to nearly 8 miles of trails on private land for jogging, hiking, and biking (maintained at no cost to the State), saving habitat for endangered monk seals, green sea turtles, endangered Hawaiian water-birds, and migratory birds, and preventing the disturbance of iwi (Hawaiian burials). Our children will look back and thank us for saving this special place and we thank you for making this possible.

This is a good bill designed to achieve the 2014 Legislature's intent in passing HB 2434 last session. SB 284 will ensure perpetual conservation of 665 acres of undeveloped coastal land at Turtle Bay, including Kawela Bay and Kahuku Point and will establish public access to this priceless coastline and over eight miles of privately maintained, publicly enjoyed recreational trails.

Mahalo for this opportunity to testify -

Doug Cole  
NSCLT, Executive Director

DAVID Y. IGE  
GOVERNOR OF HAWAII



STATE OF HAWAII  
DEPARTMENT OF LAND AND NATURAL RESOURCES

POST OFFICE BOX 621  
HONOLULU, HAWAII 96809

Testimony of  
**CARTY S. CHANG**  
Interim Chairperson

**CARTY S. CHANG**  
INTERIM CHAIRPERSON  
BOARD OF LAND AND NATURAL RESOURCES  
COMMISSION ON WATER RESOURCE MANAGEMENT

**KEKOA KALUHIWA**  
FIRST DEPUTY

**W. ROY HARDY**  
ACTING DEPUTY DIRECTOR - WATER

AQUATIC RESOURCES  
BOATING AND OCEAN RECREATION  
BUREAU OF CONVEYANCES  
COMMISSION ON WATER RESOURCE MANAGEMENT  
CONSERVATION AND COASTAL LANDS  
CONSERVATION AND RESOURCES ENFORCEMENT  
ENGINEERING  
FORESTRY AND WILDLIFE  
HISTORIC PRESERVATION  
KAHOOLAWE ISLAND RESERVE COMMISSION  
LAND  
STATE PARKS

**LATE**

Before the House Committee on  
**FINANCE**

**Wednesday, April 8, 2015**  
**3:00 PM**  
**State Capitol, Conference Room 308**

In consideration of  
**SENATE BILL 284, SENATE DRAFT 2, HOUSE DRAFT 1**  
**RELATING TO THE TRANSIENT ACCOMMODATIONS TAX**

Senate Bill 284, Senate Draft 2, House Draft 1 proposes in PART I to allocate Transient Accommodations Tax (TAT) revenues to the Turtle Bay conservation easement special fund, authorize the Department of Budget and Finance (B&F) to issue reimbursable general obligation bonds and to use the proceeds to acquire a conservation easement at Turtle Bay, Oahu, and requires B&F to the conservation easement to the Department of Land and Natural Resources (Department). Part I also allocates TAT revenues annually to B&F to reimburse to the state general fund the debt service on the reimbursable general obligation bonds and ongoing expenses related to the bonds. Part II of the measure requires the Office of Planning to investigate acquiring lands owned by Dole Food Company, Inc. **The Department supports the intent of this measure but in regards to PART I, respectfully asks this committee to consider instead, the Administration's proposed House Draft 2. The Department takes no position on PART II as it relates to the potential exchange for lands owned by Dole Food Company.**

In regards to PART I of the measure, the Administration offers the attached proposed House Draft 2 for the committee's consideration. The proposed House Draft 2 was developed through consultation with the Department of the Attorney General. The proposed amendments focus primarily on authorizing the Department, rather than B&F, to acquire the conservation easement as well as other real property interests, including fee simple.

THE SENATE

S.B. NO.

284

TWENTY-EIGHTH LEGISLATURE, 2015

S.D. 2

STATE OF HAWAII

H.D. 2

Proposed

4/2/2015

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A BILL FOR AN ACT

RELATING TO THE TRANSIENT ACCOMMODATIONS TAX.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

PART I

SECTION 1. The purpose of this part is to establish a method to use transient accommodations tax revenues to reimburse the state general fund for the debt service on reimbursable general obligation bonds, the proceeds of which will be used to acquire a conservation easement in Turtle Bay, Oahu, for the protection, preservation, and enhancement of natural resources important to the State.

The legislature finds that the transient accommodations tax revenues are substantially derived from the visitor industry and comprise user taxes. The source of funding for the Turtle Bay conservation easement will be reimbursable general obligation bonds issued by the department of budget and finance. The debt service on the reimbursable general obligation bonds will be reimbursed from the transient accommodations tax revenues appropriated to the state general fund from the Turtle Bay conservation easement special fund. The proceeds from the reimbursable general obligation bonds and the transient accommodations tax revenues will be deposited into the Turtle Bay conservation easement special fund. The role of the department of budget and finance is solely to facilitate the financing of this transaction with the department of land and natural resources purchasing the Turtle Bay conservation easement. The legislature finds that the financing of the Turtle Bay conservation easement is essential to the execution of the transaction and is for a public purpose.

The legislature also finds that the acquisition of the Turtle Bay conservation easement by the department of ~~[budget and finance]~~ land and natural resources is for the purpose of supporting, encouraging and enhancing the natural beauty of Oahu's north shore, which, by sustaining the visitor industry attracting visitors to the State, will contribute to the amounts of transient accommodations tax revenues collected. The legislature further finds that the acquisition of the Turtle Bay conservation easement by the department of ~~[budget and finance and its subsequent transfer to the department of]~~ land and natural resources is crucial to the protection, preservation, and enhancement of the State's natural resources and to the State's economic well-being, and is for a public purpose.

This part:

~~[(1) Authorizes the department of budget and finance to issue \$ in reimbursable general obligation bonds and to use the proceeds to acquire a conservation easement in Turtle Bay, Oahu;~~

~~(2) Requires the department of budget and finance, upon acquisition, to transfer the conservation easement to the department of land and natural resources; and~~

~~(3) Allocates transient accommodations tax revenues of \$ annually to the department of budget and finance to pay the debt service on the reimbursable general obligation bonds and ongoing expenses related to the issuance of the bonds.]~~

(1) Authorizes the department of budget and finance to issue \$ in reimbursable general obligation bonds and to deposit the proceeds into the Turtle Bay conservation easement special fund;

(2) Appropriates \$ out of the Turtle Bay conservation easement special fund for the department of land and natural resources to acquire a conservation easement and other real property interests at Turtle Bay, Oahu;

(3) Allocates transient accommodations tax revenues of \$ annually to the Turtle Bay conservation easement special fund;

(4) Appropriates \$ annually out of the Turtle Bay conservation easement special fund to reimburse the state general fund for payment of debt service on the reimbursable general obligation bonds; and

(5) Appropriates \$500,000 to the department of land and natural resources for an appraisal, performance of due diligence, and closing costs relating to the acquisition of a conservation easement in Turtle Bay, Oahu.

SECTION 2. Chapter 171, Hawaii Revised Statutes, is amended by adding four new sections to be appropriately designated and to read as follows:

**"§171-A Reimbursable general obligation bonds for conservation easement in Turtle Bay, Oahu.** (a) The department of budget and finance shall issue reimbursable general obligation bonds for the department of land and natural resources to acquire a conservation easement and other real property interests in Turtle Bay, Oahu, for the protection, preservation, and enhancement of natural resources, while maintaining public access, as important to the State. The public shall have perpetual public access to said conversation easement. The conservation easement shall be in compliance with chapters 171 and 198.

(b) For the purpose of this section, the acquisition of the conservation easement shall be deemed an undertaking under chapter 39.

(c) The reimbursable general obligation bonds issued to acquire the conservation easement shall be payable from the transient accommodations tax revenues allocated to the Turtle Bay conservation easement special fund established by section 171-B and appropriated to reimburse the state general fund for payment of debt service on the reimbursable general obligation bonds. The transient accommodations tax revenues are and shall be deemed user taxes. The revenues allocated shall be deemed user taxes pursuant to chapter 39 for the undertaking.

(d) The reimbursable general obligation bonds shall be issued in accordance with chapter 39.

**§171-B Turtle Bay conservation easement special fund.** (a) There is established the Turtle Bay conservation easement special fund to be administered by the department of ~~budget and finance~~ land and natural resources.

(b) Transient accommodations tax revenues allocated to the Turtle Bay conservation easement special fund pursuant to section 237D-6.5 shall be deposited into the special fund. All interest earned on the moneys in the special fund shall be credited to the special fund.

(c) Moneys in the Turtle Bay conservation easement special fund shall be expended to reimburse the state general fund for payment of debt service on reimbursable general obligation bonds issued to acquire the conservation easement and other real property interests in Turtle Bay, Oahu.

(d) The Turtle Bay conservation easement special fund shall be exempt from the central service expenses of section 36-27 and departmental administrative expenses of section 36-30.

(e) Upon reimbursement to the state general fund of all debt service on reimbursable general obligation bonds issued to acquire the conservation easement in Turtle Bay, Oahu, any unencumbered and unexpended moneys in the Turtle Bay conservation easement special fund shall be transferred to the tourism special fund established under section 201B-11.

**§171-C Turtle Bay appraisal and due diligence.** ~~[(a) Of the excess revenues deposited into the general fund pursuant to section 237D-6.5(b), \$ —, or so much thereof as may be~~

necessary in fiscal year 2015-2016, shall be appropriated to the department of land and natural resources for the purposes of obtaining an appraisal and performance of due diligence on the Turtle Bay conservation easement and the property rights proposed to be acquired.

(b)] Any appraisal and due diligence completed by the [department of land and natural resources] Hawaii tourism authority may be used by the department of [budget and finance] land and natural resources for the acquisition of the Turtle Bay conservation easement.

**§171-D Lease of Turtle Bay lands.** Notwithstanding any law to the contrary, the board of land and natural resources may, without public auction, lease lands purchased in fee simple pursuant to section 171-A, HRS, to the grantor of the conservation easement or its successor in interest. The purpose of the lease shall be for the protection, preservation, and enhancement of natural resources, while maintaining public access. The lease rental shall be on a nominal basis, shall not exceed a term of sixty five years, and be upon such other terms and conditions as the board may determine. "

SECTION 3. Section 87A-42, Hawaii Revised Statutes, is amended by amending subsection (d) to read as follows:

"(d) In any fiscal year subsequent to the 2017-2018 fiscal year in which a county public employer's contributions into the fund are less than the amount of the annual required contribution, the amount that represents the excess of the annual required contribution over the county public employer's contributions shall be deposited into the fund from a portion of all transient accommodations tax revenues collected by the department of taxation under section [237D-6.5(b)(3)] 237D-6.5(b)(4). The director of finance shall deduct the amount necessary to meet the

county public employer's annual required contribution from the revenues derived under section ~~[237D-6.5(b)(3)]~~ 237D-6.5(b)(4) and transfer the amount to the board for deposit into the appropriate account of the separate trust fund."

SECTION 4. Section 171-19, Hawaii Revised Statutes, is amended by amending subsection (a) to read as follows:

**"§171-19 Special land and development fund.** (a) There is created in the department a special fund to be designated as the "special land and development fund". Subject to the Hawaiian Homes Commission Act of 1920, as amended, and section 5(f) of the Admission Act of 1959, all proceeds of sale of public lands, including interest on deferred payments; all moneys collected under section 171-58 for mineral and water rights; all rents from leases, licenses, and permits derived from public lands; all moneys collected from lessees of public lands within industrial parks; all fees, fines, and other administrative charges collected under this chapter and chapter 183C; a portion of the highway fuel tax collected under chapter 243; all moneys collected by the department for the commercial use of public trails and trail accesses under the jurisdiction of the department; transient accommodations tax revenues collected pursuant to section ~~[237D-6.5(b)(2)]~~ 237D-6.5(b)(5); and private contributions for the management, maintenance, and development of trails and accesses shall be set apart in the fund and shall be used only as authorized by the legislature for the following purposes:

(1) To reimburse the general fund of the State for advances made that are required to be reimbursed from the proceeds derived from sales, leases, licenses, or permits of public lands;

(2) For the planning, development, management, operations, or maintenance of all lands and improvements under the control and management of the board[, pursuant to title 12, including but not limited to permanent or temporary staff positions who may be appointed without regard to chapter 76; provided that transient accommodations tax revenues allocated to the fund shall be expended as provided in section 237D-6.5(b)(5);

(3) To repurchase any land, including improvements, in the exercise by the board of any right of repurchase specifically reserved in any patent, deed, lease, or other documents or as provided by law;

(4) For the payment of all appraisal fees; provided that all fees reimbursed to the board shall be deposited in the fund;

(5) For the payment of publication notices as required under this chapter; provided that all or a portion of the expenditures may be charged to the purchaser or lessee of public lands or any interest therein under rules adopted by the board;

(6) For the management, maintenance, and development of trails and trail accesses under the jurisdiction of the department;

(7) For the payment to private land developers who have contracted with the board for development of public lands under section 171-60;

(8) For the payment of debt service on revenue bonds issued by the department, and the establishment of debt service and other reserves deemed necessary by the board;

(9) To reimburse the general fund for debt service on general obligation bonds issued to finance departmental projects, where the bonds are designated to be reimbursed from the special land and development fund;

(10) For the protection, planning, management, and regulation of water resources under chapter 174C; and

(11) For other purposes of this chapter."

SECTION 5. Section 201B-8, Hawaii Revised Statutes, is amended by amending subsection (b) to read as follows:

"(b) Moneys in the convention center enterprise special fund shall be used by the authority for the payment of any and all of the following:

(1) Debt owed to the department of budget and finance relating to the convention center[; ~~provided that, after the restructuring required by section 5 of Act 81, Session Laws of Hawaii 2014, the annual debt service payment owed to the department shall not exceed \$16,500,000 from fiscal year 2014-2015 until fully retired~~]; and

(2) Expenses arising from any and all use, operation, maintenance, alteration, improvement, or any unforeseen or unplanned repairs of the convention center, including without limitation the food and beverage service and parking service provided at the convention center facility, the sale of souvenirs, logo items, or other items, for any future major repair, maintenance, and improvement of the convention center facility as a commercial enterprise or as a world class facility for conventions, entertainment, or public events, and for marketing the facility pursuant to section 201B-7(a)(7)."

SECTION [3] 6. Section 237D-6.5, Hawaii Revised Statutes, is amended by amending subsection (b) to read as follows:

"(b) Revenues collected under this chapter shall be distributed ~~[as follows,]~~ in the following priority, with the excess revenues to be deposited into the general fund:

(1) \$\_\_\_\_\_ shall be allocated to the Turtle Bay conservation easement special fund beginning July 1, 2015, for the reimbursement to the state general fund of debt service on reimbursable general obligation bonds, including ongoing expenses related to the issuance of the bonds, the proceeds of which were used to acquire the conservation easement and other real property interests in Turtle Bay, Oahu, for the protection, preservation, and enhancement of natural resources important to the State, until the bonds are fully amortized;

~~[(4)]~~ (2) \$26,500,000 shall be allocated to the convention center enterprise special fund established under section 201B-8;

~~[(2)]~~ (3) \$82,000,000 shall be allocated to the tourism special fund established under section 201B-11; provided that:

(A) Beginning on July 1, 2012, and ending on June 30, 2015, \$2,000,000 shall be expended from the tourism special fund for development and implementation of initiatives to take advantage of expanded visa programs and increased travel opportunities for international visitors to Hawaii;

(B) Of the \$82,000,000 allocated:

(i) \$1,000,000 shall be allocated for the operation of a Hawaiian center and the museum of Hawaiian music and dance at the Hawaii convention center; and

(ii) 0.5 per cent of the \$82,000,000 shall be transferred to a sub-account in the tourism special fund to provide funding for a safety and security budget, in accordance with the Hawaii tourism strategic plan 2005-2015; and

(C) Of the revenues remaining in the tourism special fund after revenues have been deposited as provided in this paragraph and except for any sum authorized by the legislature for expenditure from revenues subject to this paragraph, beginning July 1, 2007, funds shall be deposited into the tourism emergency trust fund, established in section 201B-10, in a manner sufficient to maintain a fund balance of \$5,000,000 in the tourism emergency trust fund;

~~[(3)]~~ (4) \$103,000,000 for fiscal year 2014-2015, \$103,000,000 for fiscal year 2015-2016, and \$93,000,000 for each fiscal year thereafter shall be allocated as follows: Kauai county shall receive 14.5 per cent, Hawaii county shall receive 18.6 per cent, city and county of Honolulu shall receive 44.1 per cent, and Maui county shall receive 22.8 per cent; provided that commencing with fiscal year 2018-2019, a sum that represents the difference between a county public employer's annual required contribution for the separate trust fund established under section 87A-42 and the amount of the county public employer's contributions into that trust fund shall be retained by the state director of finance and deposited to the credit of the county public employer's annual required contribution into that trust fund in each fiscal year, as provided in section 87A-42, if the respective county fails to remit the total amount of the county's required annual contributions, as required under section 87A-43; and

~~[(4) \$3,000,000 shall be allocated to the Turtle Bay conservation easement special fund established under section 201B-8.6 for the payment of debt service on revenue bonds, the proceeds of which were used to acquire the conservation easement in Turtle Bay, Oahu, until the bonds are fully amortized; and]~~

(5) ~~[Of the excess revenues deposited into the general fund pursuant to this subsection,]~~ \$3,000,000 shall be allocated ~~[subject to the mutual agreement of the board of land and natural resources and the board of directors of the Hawaii tourism authority]~~ to the special land and development fund established under section 171-19, to be expended pursuant to title 12 in accordance with the [Hawaii tourism authority] long-range strategic plan for tourism developed by the Hawaii tourism authority for:

(A) The protection, preservation, and enhancement of natural resources important to the visitor industry;

(B) Planning, construction, and repair of facilities; and

(C) Operation and maintenance costs of public lands connected with enhancing the visitor experience.

All transient accommodations taxes shall be paid into the state treasury each month within ten days after collection and shall be kept by the state director of finance in special accounts for distribution as provided in this subsection.

As used in this subsection, "fiscal year" means the twelve-month period beginning on July 1 of a calendar year and ending on June 30 of the following calendar year."

[ SECTION 4. Act 81, Session Laws of Hawaii 2014, is amended by amending section 6 to read as follows:

~~"SECTION 6. (a) The [board of directors of the Hawaii tourism authority,] department of budget and finance, with the approval of the governor, is authorized to issue reimbursable general obligation bonds in the sum of \$[40,000,000]\_\_\_\_\_ or so much thereof as may be necessary [for fiscal year 2014-2015] for the purpose of acquiring a conservation easement in Turtle Bay, Oahu, [as authorized under section 201B-A, Hawaii Revised Statutes.] and the same sum shall be deposited into the Turtle Bay conservation easement special fund.~~

~~(b) The [board of directors,] department of budget and finance, with the approval of the governor, shall issue the reimbursable general obligation bonds in such aggregate principal amount and under such terms, conditions, and maturity dates [that do not require any debt service payment to] such that the required payments of principal and interest on the reimbursable general obligation bonds shall not exceed \$[3,000,000]\_\_\_\_\_ in any fiscal year.~~

~~(c) If the [board of directors] department of budget and finance cannot issue reimbursable general obligation bonds in accordance with the conditions of this section or section [201B-A] 171-A or chapter 39, [part III,] Hawaii Revised Statutes, no state funds shall be expended to acquire any conservation easement [or other real property interest] in Turtle Bay, Oahu."~~

~~SECTION 5. Act 81, Session Laws of Hawaii 2014, is amended by amending section 7 to read as follows:~~

~~"SECTION 7. There is appropriated out of the [revenue bond proceeds authorized by section 6 of this Act] Turtle Bay conservation easement special fund the sum of \$[40,000,000] \_\_\_\_\_ or so much thereof as may be necessary for fiscal year 2014-2015, and the same sum or so much thereof as may be necessary for fiscal year 2015-2016, to carry out the purpose of [section 6; provided that any unexpended or unencumbered balance of the appropriation shall not lapse at the end of fiscal year 2014-2015 and shall lapse instead on June 30, 2016.] acquiring the conservation easement in Turtle Bay, Oahu.~~

~~The sum appropriated shall be expended by the [Hawaii tourism authority] department of budget and finance for the purpose of this Act."~~

~~SECTION 6. Upon acquiring the conservation easement in Turtle Bay, Oahu, pursuant to this part, the department of budget and finance shall transfer the conservation easement to the department of land and natural resources.]~~

SECTION 7. Section 201B-8.5, Hawaii Revised Statutes, is repealed.

~~["**§201B-8.5 Revenue bonds for conservation easement in Turtle Bay, Oahu.** (a) As authorized by section 6 of Act 81, Session Laws of Hawaii 2014, the authority shall issue revenue bonds to acquire a conservation easement in Turtle Bay, Oahu. The public shall have perpetual public access to said conservation easement. The conservation easement shall be in compliance with chapter 198.~~

~~Prior to executing the agreement to acquire the conservation easement, the authority shall:~~

~~(1) Obtain an appraisal and perform its due diligence on the conservation easement and property rights proposed to be acquired; and~~

~~(2) Offer to hold an informational briefing for the legislature. The offer shall be made through the president of the senate and speaker of the house of representatives.~~

~~(b) For the purpose of this section, the authority shall be deemed a "department" and the acquisition of the conservation easement shall be deemed an "undertaking" under chapter 39.~~

~~(c) The revenue bonds issued to acquire the conservation easement shall be secured by and payable from the transient accommodations tax revenues allocated to the Turtle Bay conservation easement special fund established pursuant to section 201B-8.6. For this purpose, the revenues allocated shall be deemed "user taxes" for the undertaking.~~

~~(d) The revenue bonds shall be issued in accordance with chapter 39, part III. The authority shall request the director of finance, on behalf of the authority, to perform the duties specified under section 39-68 regarding the preparation, sale, and administration of the revenue bonds."~~

SECTION 8. Section 201B-8.6, Hawaii Revised Statutes, is repealed.

~~["**§201B-8.6] Turtle Bay conservation easement special fund.** (a) There is established the Turtle Bay conservation easement special fund.~~

~~(b) Transient accommodations tax revenues allocated to the Turtle Bay conservation easement special fund pursuant to section 237D-6.5 shall be deposited into the special fund. All interest earned on the moneys in the special fund shall be credited to the special fund.~~

~~(c) Moneys in the Turtle Bay conservation easement special fund shall be expended to pay the debt service on revenue bonds issued to acquire the conservation easement in Turtle Bay, Oahu, pursuant to section 201B-8.5.~~

~~(d) The Turtle Bay conservation easement special fund shall be exempt from the central service expenses of section 36-27 and departmental administrative expenses of section 36-30."~~

SECTION 9. Act 81, Session Laws of Hawaii 2014, is amended by repealing ~~[section 5.]~~  
sections 5 through 8.

~~["SECTION 5. (a) The executive director of the Hawaii tourism authority and the director of finance shall enter into negotiations to restructure the debt owed to the department of budget and finance for the convention center so that the annual amount payable on the debt service is not more than \$16,500,000 until fully retired.~~

~~(b) If the debt is not restructured as required under subsection (a), no state funds, including revenue bond funds, shall be expended to acquire any conservation easement or other real property interest in Turtle Bay, Oahu, notwithstanding the authorization under section 201B-A, Hawaii Revised Statutes, and sections 6 and 7 of this Act.~~

~~SECTION 6. (a) The board of directors of the Hawaii tourism authority, with the approval of the governor, is authorized to issue revenue bonds in the sum of \$40,000,000 or so much thereof as may be necessary for fiscal year 2014-2015 for the purpose of acquiring a conservation easement in Turtle Bay, Oahu, as authorized under section 201B-A, Hawaii Revised Statutes.~~

~~(b) The board of directors, with the approval of the governor, shall issue the revenue bonds under such terms, conditions, and maturity dates that do not require any debt service payment to exceed \$3,000,000 in any fiscal year.~~

~~(c) If the board of directors cannot issue revenue bonds in accordance with the conditions of this section or section 201B-A or chapter 39, part III, Hawaii Revised Statutes, no state funds shall be expended to acquire any conservation easement or other real property interest in Turtle Bay, Oahu.~~

~~SECTION 7. There is appropriated out of the revenue bond proceeds authorized by section 6 of this Act the sum of \$40,000,000 or so much thereof as may be necessary for fiscal year 2014-2015 to carry out the purpose of section 6; provided that any unexpended or unencumbered balance of the appropriation shall not lapse at the end of fiscal year 2014-2015 and shall lapse instead on June 30, 2016.~~

~~The sum appropriated shall be expended by the Hawaii tourism authority for the purpose of this Act.~~

~~SECTION 8. This Act shall not be severable. If any provision of this Act, or the application thereof to any person or circumstance, is held invalid, then the entire Act shall be invalid." ]~~

SECTION 10. (a) The department of budget and finance, with the approval of the governor, is authorized to issue reimbursable general obligation bonds in the sum of \$            or so much thereof as may be necessary for fiscal year 2015-2016 for the purpose of acquiring a

conservation easement and other real property interests in Turtle Bay, Oahu, and the same sum shall be deposited into the Turtle Bay conservation easement special fund.

(b) The department of budget and finance, with the approval of the governor, shall issue the reimbursable general obligation bonds in such aggregate principal amount and under such terms, conditions, and maturity dates such that the required payments of principal and interest on the reimbursable general obligation bonds shall not exceed \$        in any fiscal year.

SECTION 11. There is appropriated out of the Turtle Bay conservation easement special fund the sum of \$        or so much thereof as may be necessary for fiscal year 2015-2016 the finance the acquisition of a conservation easement and other real property interests in Turtle Bay, Oahu.

The sum appropriated shall be expended by the department of land and natural resources for the purposes of this Act.

SECTION 12. There is appropriated out of the Turtle Bay conservation easement special fund the sum of \$        or so much thereof as may be necessary for fiscal year 2015-2016 for the reimbursement of the state general fund for the payment of debt service on the reimbursable general obligation bonds.

The sum appropriated shall be expended by the department of land and natural resources for the purposes of this Act.

SECTION 13. Of the excess revenues deposited into the general fund pursuant to section 237D-6.5(b), \$500,000, or so much thereof as may be necessary for fiscal year 2015-2016 shall be

appropriated to the department of land and natural resources for the purposes of obtaining an appraisal, the performance of due diligence, and closing costs relating to the acquisition of the Turtle Bay conservation easement and other real property interests.

The sum appropriated shall be expended by the department of land and natural resources for the purposes of this Act.

~~[SECTION 10. All unencumbered and unexpended moneys remaining on balance in the Turtle Bay conservation easement special fund established under section 201B-8.6, Hawaii Revised Statutes, at the close of June 30, 2015, shall be transferred to the Turtle Bay conservation easement special fund established under section 171-B, Hawaii Revised Statutes, in section 4 of this Act.]~~

## PART II

SECTION ~~[44]~~ 14. (a) Of the excess revenues deposited into the general fund pursuant to section 237D-6.5(b), \$ , or so much thereof as may be necessary in fiscal year 2015-2016, shall be appropriated to the office of planning to investigate the possibility of acquiring lands owned by Dole Food Company, Inc., between the north shore and central oahu area that are suitable for long-term diversified agricultural production, including conducting appraisals to determine the fair market value of both the Dole lands and State lands for the potential exchange of state lands.

(b) The Office of planning shall coordinate with the agribusiness development corporation, department of agriculture, the department of land and natural resources, and any other department or agency of the State that holds title to or an assignment of state land that may be appropriate for potential exchange under subsection (a).

(c) The office of planning shall submit a report to the legislature no later than twenty days prior to the convening of the regular session of 2016 on:

- (1) The feasibility of a land exchange of parcels of high interest to the State; and
- (2) Any appropriations, proposed legislation, or administrative action necessary to accomplish the potential land exchange.

SECTION ~~[42]~~ 15. In codifying the new sections added by section 4 of this Act, the revisor of statutes shall substitute appropriate section numbers for the letters used in designating the new sections in this Act.

SECTION ~~[43]~~ 16. Statutory material to be repealed is bracketed and stricken. New statutory material is underscored.

SECTION ~~[44]~~ 17. This Act shall take effect on July 1, 2050; provided that if a contract to acquire the Turtle Bay Conservation easement has not been entered into by December 31, 2015, part I of this Act shall be repealed on January 1, 2016.

**LATE**

TESTIMONY BY WESLEY K. MACHIDA  
DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE  
STATE OF HAWAII  
TO THE HOUSE COMMITTEE ON FINANCE  
ON  
SENATE BILL NO. 284, S.D.2, H.D. 1

April 8, 2015  
3:00 P.M.

RELATING TO TRANSIENT ACCOMMODATIONS TAX

Senate Bill No. 284, S.D.2, H.D.1, allocates, among other things, transient accommodations tax (TAT) revenues to the Turtle Bay conservation easement special fund; authorizes the Department of Budget and Finance (B&F) to issue reimbursable general obligation bonds and to use the proceeds to acquire a conservation easement in Turtle Bay, Oahu; requires the Department to transfer the conservation easement to the Department of Land and Natural Resources (DLNR); and allocates TAT revenues annually to the Department to reimburse to the State general fund the debt service on the reimbursement general obligation bonds and ongoing expenses related to the bonds.

The Department supports the intent of this measure, but requests the committee's consideration of Senate Bill 284, S.D.2, Proposed H.D.2 which we understand that DLNR will be submitting with their testimony on this bill.

Thank you for the opportunity to provide testimony on this measure.

From: mailinglist@capitol.hawaii.gov  
Sent: Tuesday, April 07, 2015 4:33 PM  
To: FINTestimony  
Cc: nihipalim001@hawaii.rr.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Michele Nihipali	Individual	Support	No

Comments: Dear Senators: SB 284 Proposed SD2 HD1 allocates much needed funds to the Turtle Bay conservation easement special fund, acquires a conservation easement in Turtle Bay, and transfers the conservation easement to the Department of Land and Natural Resources. Additionally, this bill requires the Office of Planning to investigate acquiring remaining agricultural lands owned by Dole. This is a good bill for our district and state! I strongly support keeping Turtle Bay free from additional hotels and preserving the "country" of the North Shore. Dole lands should also be preserved from development. This side of the island cannot support any more massive housing projects. The North Shore should remain in preservation as "open space." Thank you for your consideration, Michele Nihipali 54-074 A Kam Hwy. Hauula, HI 96717

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Cc: shockleyjr@gmail.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
John & Rita Shockley	FREE ACCESS COALITION	Support	No

Comments: Once again, FREE ACCESS COALITION favors the passage of SB284 for the welfare of all of Hawaii's people and the future generations. Once sensitive areas are developed, the resource is lost forever. Don't let this happen to this critical N. Shore area. Mahalo for your time and support!

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finance1-Kim

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**SB284**

Submitted on: 4/7/2015

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Submitted By	Organization	Testifier Position	Present at Hearing
sally kaye	Individual	Support	No

Comments:

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**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
James McCay	Individual	Support	No

Comments: Malama Pono & Mahalo! James McCay 2957 Kalakaua Ave Honolulu HI 96815

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**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Roberts Leinau	Individual	Support	No

Comments: This is a unique opportunity with a lot of win considerations. Please support, Bob Leinau

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 Sent: Tuesday, April 07, 2015 5:15 PM  
 To: FINTestimony  
 Cc: ahuntemer@aol.com  
 Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Angela Huntemer	Individual	Support	No

Comments: Aloha Kakou, Please support SB284 with its Conservation Easement (CE) for Turtle Bay. Here is a petition that I authored and is currently addressed to you on the Finance Committee. There are over 12,500 signatures from Hawaii and around the world supporting conservation at Turtle Bay. <https://www.change.org/p/protect-turtle-bay-support-the-conservation-easement> With the CE, nesting habitats for green and hawksbill turtles and five species of endangered Hawaiian water birds are saved from destruction. Many (20 individuals over 5 years) endangered Hawaiian monk seals frequent the beaches at Turtle Bay (R5AY/Honey Girl just gave birth to her 6th pup here last month at Kahuku Point) Many migratory birds spend the winters here. I am fortunate enough to live in the area and we are just beginning to tap into the educational possibilities of this incredible coastal wetland. The CE is supported by O'ahu residents in general, not just people on the North Shore. The CE will go along way to allowing the North Shore to provide respite from urban areas for residents island wide. The North Shore is a beloved natural treasure by visitors worldwide. With SB284, hotels/residences can never, ever be built on 665 acres of beautiful and valuable North Shore land. As you know, the legislature passed this measure in the 2014 session. It is before you again for a technical amendment (no additional money), to transfer responsibilities from the Hawaii Tourism Authority to the Department of Land and Natural Resources and to extend the deadline for the transaction to allow sufficient time to issue a lower interest reimbursable general obligation bond to finance this win win solution. By having the Transient Accommodation Tax (TAT) revenue to finance the reimbursable general obligation bond, visitors are paying for the preservation of these lands, and other important projects are not impacted. Over half of visitors to O'ahu (or over 2.5 million people) go to the North Shore to enjoy its undeveloped, natural beauty. The CE preserves land at a fraction of the cost of buying it fee simple (probably \$100-200 million). Costs of operation and maintenance of trails and open space will be borne by the landowner, not the State. Liability and risks of the public will also fall on the landowner, and not on the State. The conservation easement includes the two golf courses at Turtle Bay. The State's appraisal gives no value (\$0) to the two golf courses on the property. The State is NOT paying to preserve golf courses. The natural, cultural, educational and recreational resources saved are priceless. Very Sincerely, Angela Huntemer M.Ed 808-224-3101 57-068 Eleku Kuilima Place #136 Kahuku HI 96731

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**LARRY JEFTS FARMS, LLC  
PO BOX 27  
KUNIA, HAWAII 96759  
(808) 688-2892**

**LATE**

**SB 284hd1, Relating to the Transient Accommodations Tax  
House FIN Committee  
Wednesday, April 8, 2015  
3:00 pm  
Conference Room 308**

**Testimony by: Larry Jeffs  
Position: Support**

Chair Luke, and Members of the House FIN Committee:

I am Larry Jeffs, owner and operator of Larry Jeffs Farms, LLC, which is part of our family-run business of farms on Oahu and Molokai, under the administrative umbrella of Sugarland Growers, Inc. We have more than 35 years of Hawaii farm experience on Molokai and Oahu.

SB284hd1, Part II, is supported because it facilitates the State's investigation and executing, if appropriate, the exchange of state land for large tracts of land in Central Oahu and the North Shore area owned by Dole Food Company, Inc.

The proposed land exchange is preferred over parcel by parcel sales and at varying prices per parcel. A consolidated approach by the State would provide consistent agriculture infrastructure oversight and agriculture development in the Central Oahu and North Shore regions of Oahu.

Your support of this measure is appreciated. Thank you for the opportunity to present testimony.

**LATE**

From: mailinglist@capitol.hawaii.gov  
Sent: Tuesday, April 07, 2015 6:13 PM  
To: FINTestimony  
Cc: kevink59@gmail.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Kevin Kelly	Individual	Support	No

Comments: Aloha Senators- I supported the conservation agreement between the State of Hawai'i and Turtle Bay Resort reached last year and strongly support SB 284 SD2 Proposed, which allocates much needed funds to the Turtle Bay conservation easement special fund, acquires a conservation easement in Turtle Bay, and transfers the conservation easement to DLNR. The overwhelming sentiment of North Shore and island residents reflects the intent of the O'ahu General Plan: that Ko'olau Loa, the North Shore and the Wai'anae coast remain predominately agricultural, defined by open spaces and rural character. This bill is a step in the right direction. Thank you for the opportunity to testify on this measure.

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Sent: Tuesday, April 07, 2015 6:48 PM  
To: FINTestimony  
Cc: brimohi@msn.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**LATE**

**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Brian Emmons	Individual	Support	No

Comments: I STRONGLY SUPPORT this bill to protect this important natural resource!!

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To: FINTestimony  
Cc: juyeda@hawaii.edu  
Subject: \*Submitted testimony for SB284 on Apr 8, 2015 15:00PM\*

**SB284**

Submitted on: 4/8/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Jensen Uyeda	Individual	Support	No

Comments:

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Cc: mark.phillipson@syngenta.com  
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**SB284**

Submitted on: 4/8/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Mark Phillipson	Individual	Support	No

Comments:

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**SB284**

Submitted on: 4/8/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Stephanie A Whalen	HARC	Support	No

Comments:

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finance1-Kim

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**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Edward Depew	Individual	Support	No

**Comments:**

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Sent: Wednesday, April 08, 2015 5:58 AM  
To: FINTestimony  
Cc: holmbergr002@hawaii.rr.com  
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**SB284**

Submitted on: 4/8/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Ruth Holmberg	Individual	Support	No

Comments:

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finance1-Kim

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To: FINTestimony  
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**SB284**

Submitted on: 4/7/2015

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Submitted By	Organization	Testifier Position	Present at Hearing
Connie Depew	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov  
Sent: Wednesday, April 08, 2015 7:11 AM  
To: FINTestimony  
Cc: ellynsollars@me.com  
Subject: \*Submitted testimony for SB284 on Apr 8, 2015 15:00PM\*

**SB284**

Submitted on: 4/8/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Ellyn Sollars	Individual	Support	No

Comments:

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**SB284**

Submitted on: 4/8/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Robin Kaye	Individual	Support	No

Comments:

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finance1-Kim

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Cc: natalie.mckinney@gmail.com  
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**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Natalie McKinney	Individual	Support	No

Comments:

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**SB284**

Submitted on: 4/8/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Pamela Boyar	Individual	Support	No

Comments:

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**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Allen Frenzel	Individual	Support	No

Comments:

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Subject: \*Submitted testimony for SB284 on Apr 8, 2015 15:00PM\*

**LATE**

**SB284**

Submitted on: 4/7/2015

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Submitted By	Organization	Testifier Position	Present at Hearing
Nancy Davlantes	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov  
Sent: Wednesday, April 08, 2015 8:46 AM  
To: FINTestimony  
Cc: stibbardm003@hawaii.rr.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**LATE**

**SB284**

Submitted on: 4/8/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Margaret Primacio	Individual	Support	No

Comments: Aloha Chair and Members of the Finance Committee, I am in strong support of SB284 proposed SD2,HD1 and ask your support for necessary funding to conserve irreplaceable coastline, wildlife habitat and access to Oahu's last remaining bays. Residents and visitors can forever experience these lands and ocean that for the area locals revive our energy and soul in our busy lives. Please kokua and do all that you can to pass this measure. Mahalo nui, Margaret Primacio Kahuku

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DAVID Y. IGE  
Governor

SHAN S. TSUTSUI  
Lt. Governor



State of Hawaii  
**DEPARTMENT OF AGRICULTURE**  
1428 South King Street  
Honolulu, Hawaii 96814-2512  
Phone: (808) 973-9600 FAX: (808) 973-9613

SCOTT E. ENRIGHT  
Chairperson, Board of Agriculture

PHYLLIS SHIMABUKURO-GEISER  
Deputy to the Chairperson

**LATE**

TESTIMONY OF SCOTT E. ENRIGHT  
CHAIRPERSON, BOARD OF AGRICULTURE

BEFORE THE HOUSE COMMITTEE ON FINANCE

April 8, 2015  
3:00 P.M.  
CONFERENCE ROOM 308

SENATE BILL NO. 284, SD2, HD1  
RELATING TO THE TRANSIENT ACCOMODATIONS TAX

Chairperson Luke and Members of the Committee:

Thank you for the opportunity to comment on Senate Bill No. 284, SD2, HD1. The Department's testimony is focused only on Part II of the bill that requires the Office of Planning to investigate acquiring lands owned by Dole Food Company, Inc. The Department supports the intent of acquiring prime agricultural lands but defers to the Office of Planning as to the resources required to do the investigation.

We would encourage consideration of those lands with a history of agricultural cultivation. In general, having the State acquire prime agricultural lands in fee is the most effective way to ensure the availability of agricultural lands for agricultural production in perpetuity with land rents based on the agricultural productivity of the land.

Thank you for the opportunity to present our testimony on this important bill.



**LATE**

From: mailinglist@capitol.hawaii.gov  
Sent: Wednesday, April 08, 2015 8:25 AM  
To: FINTestimony  
Cc: jannolson@hawaii.rr.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/8/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Jan Olson	Individual	Support	No

Comments: "You don't know what you've got til it's gone" Joni Mitchell's words ring true! The North Shore, my home and where I raised my family and worked as a teacher at Sunset Beach Elementary School for 35+ years, NEEDS to be protected from greedy developers. To lose this pristine rural area on Oahu would be a tragic loss. Do the right thing and protect the aina, please.

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To: FINTestimony  
Cc: prince@hawaii.rr.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/8/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Cheryl Prince	Individual	Support	No

Comments: I strongly support the measures of SB 284 as it allocates much needed funds and activities for the establishment of the Turtle Bay conservation easement. It is absolutely essential that areas such as this be protected from further development. This is vital both for the preservation of the irreplaceable natural and cultural treasures there and to keep intact an area that enhances the value of the Oahu to visitors.

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**LATE**

From: mailinglist@capitol.hawaii.gov  
Sent: Wednesday, April 08, 2015 6:28 AM  
To: FINTestimony  
Cc: kolja@hawaii.edu  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/8/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Kolja Rotzoll	Individual	Support	No

Comments: Aloha I strongly support SB 284 to conserve Kawela Bay and Kahuku Point. Please support the Turtle Bay Conservation deal and stand by the Governor's efforts to join together the business, development, conservation, and environmental community in a collaborative effort that is beneficial for all. It's important to purchase the conservation easement at Turtle Bay, as it will provide the public, in perpetuity, with access to 5 miles of spectacular shoreline, 8 miles of beautifully maintained trails, breathtaking open space, and wild beaches, and save 665 acres of land surrounding the resort from future development. Mahalo

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From: mailinglist@capitol.hawaii.gov  
Sent: Wednesday, April 08, 2015 5:50 AM  
To: FINTestimony  
Cc: barbarageorge40@yahoo.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/8/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Barbara L. George	Individual	Support	No

Comments: STRONGLY SUPPORT!

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**LATE**

From: mailinglist@capitol.hawaii.gov  
Sent: Wednesday, April 08, 2015 5:49 AM  
To: FINTestimony  
Cc: mhesketts@mac.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/8/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Marvin Heskett	Individual	Support	No

Comments: Aloha, I strongly support this means of funding the historic conservation easement deal that was struck last year. I appreciate the work that Governor Ige put into crafting a means to support the easement and ask you to see this technical support through, helping to get one of Hawaii's most important pieces of legislation across the finish line. Mahalo, Marvin Heskett

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**LATE**

From: mailinglist@capitol.hawaii.gov  
Sent: Wednesday, April 08, 2015 3:26 AM  
To: FINTestimony  
Cc: alan.lennard.808@gmail.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/8/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Alan Lennard	Individual	Support	No

Comments: HOUSE OF REPRESENTATIVES THE TWENTY-EIGHTH LEGISLATURE REGULAR SESSION OF 2015 DATE: Wednesday, April 8, 2015 TIME: 3:00 P.M. PLACE: Conference Room 308 ref: SB284 SD2 HD1 COMMITTEE ON FINANCE Rep. Sylvia Luke, Chair Rep. Scott Y. Nishimoto, Vice Chair I am in STRONG SUPPORT of this bill Please Pass it as is. Thank you Alan Lennard

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From: mailinglist@capitol.hawaii.gov  
Sent: Tuesday, April 07, 2015 11:18 PM  
To: FINTestimony  
Cc: hawaiianryan1977@yahoo.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**LATE**

**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
jesse ryan kawela allen	Individual	Support	No

Comments: I support this terrific conservation plan! This is amazing and I support SB284 completely. Thank you for supporting this bill.

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From: mailinglist@capitol.hawaii.gov  
Sent: Tuesday, April 07, 2015 10:45 PM  
To: FINTestimony  
Cc: nrtshrlv@gmail.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**LATE**

**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Jessica dos Santos	Individual	Support	No

Comments: Aloha Representative- I write today to humbly ask that the House stand by its earlier overwhelming vote (48-2-1) in support of the Turtle Bay Conservation deal and stand by the Governor's efforts to join together the business, development, conservation, and environmental community in a collaborative effort that brings out the best in all of us. The revenue bond financing plan approved last session for the purchase of a conservation easement at Turtle Bay will provide the public – in perpetuity -- with access to 5 miles of spectacular shoreline, 8 miles of beautifully maintained trails, breathtaking open space, and wild beaches, and save 665 acres of land surrounding the resort from future development. The State is finishing its appraisal, title review, and other real estate due diligence. The closing of this highly complex transaction is on the horizon. Governor Ige's SB284 is a technical amendment that transfers the responsibility for the transaction to the Department of Land and Natural Resources, and extend the time for completion from June 2015 to June 2016 to give the State needed time to finance the revenue bonds and ensure the conservation deal will close. These technical amendments (requiring no additional money) are needed to finish the job. To help Governor Ige make this long-held dream become a reality, please vote to pass SB284. Jessica dos Santos

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**Testimony of  
TURTLE BAY RESORT, Scott McCormack, VP Real Estate**

**Before the House Committee on  
FINANCE**

**Wednesday, April 8, 2015  
3:00 PM  
State Capitol, Conference Room 308**

**LATE**

**In consideration of  
SENATE BILL 284, SENATE DRAFT 2, HOUSE DRAFT 1  
RELATING TO THE TRANSIENT ACCOMMODATIONS TAX**

The Honorable **Representative Sylvia Luke**, Chair, **Representative Scott Nishimoto**, Vice Chair, and  
**Committee Members:**

My name is Scott McCormack and I am the Vice-President of Real Estate for Turtle Bay Resort, LLC  
("TBR"). I respectfully submit this testimony in support of SB284.

TBR has been working closely with the Governor's representative, Doug Chin, Attorney General for the  
State of Hawaii, DLNR, and State lawmakers to address concerns heard in our attendance of recent  
hearings on the bill and in separate meetings with Senate and House legislatures related to their  
understanding of current terms and conditions of the preservation and conservation of important lands at  
Kuilima, Turtle and Kawela Bays.

We have listened carefully and are working with the governor's working group to restructure portions of  
the transactions to **expand and confirm** Perpetual Public Access (please see attached **SUMMARY OF  
PUBLIC BENEFITS ASSOCIATED WITH CONSERVATION TRANSACTIONS**). In addition, part of the  
negotiations includes the State's ability to acquire portions of the prime lands in fee simple.

We support the revised bill and its contents to facilitate the conclusion of the negotiations, address major  
concerns of legislature, funding of the final arrangement and closing in timely manner.

I will be in attendance and available to answer any questions.

Thank you for your consideration in passing this bill through your committee.

## **SUMMARY OF PUBLIC BENEFITS ASSOCIATED WITH CONSERVATION TRANSACTIONS**

In addition to the preservation of approximately 665 acres of public open space and the provision of perpetual public access rights, significant public benefits will be realized between the closing of the conservation transactions and the receipt of the building permit for the first hotel (the "Interim Period"). Additional public benefits will be realized upon (i) the receipt of this first building permit, (ii) the issuance of the certificate of occupancy for the first hotel, (iii) the issuance of the certificate of occupancy for the second hotel, and (iv) the issuance of a certificate of occupancy for the residential homes to be built on Parcel RR-3.

### **PUBLIC BENEFITS DURING INTERIM PERIOD**

1. Park P-1 (Kawela Bay) will be dedicated to the City.
2. Free public parking in the existing Turtle Bay Resort parking lot will continue to be provided, and if in the future such public parking in the existing parking lot is ever limited to the 40 parking stalls required per the terms of Council Resolution 03-116, CD1, then additional country style parking will be provided on Parcels H-1 (22 parking stalls) and H-2 (18 parking stalls), free of charge.
3. Access to trails over Turtle Bay Resort property will be provided as indicated on the map attached to the Letter of Intent as **Exhibit B** hereto.
4. Green fees for the Kahuku High School golf team will be waived, subject to reasonable terms and conditions.

### **ADDITIONAL PUBLIC BENEFITS UPON RECEIPT OF BUILDING PERMIT FOR FIRST HOTEL**

1. Park P-2 (Kahuku Point) will be dedicated to the City.
2. Shoreline access easement will be established in the public's favor covering the land area extending 100 feet inland from the certified shoreline; provided, however, that the shoreline access easement surrounding the "keiki pool" area of Parcel RR-3 will extend 150 feet inland from the certified shoreline on all sides, roughly as shown on the diagram attached as **Attachment 1** hereto.

### **ADDITIONAL PUBLIC BENEFITS UPON ISSUANCE OF CERTIFICATE OF OCCUPANCY FOR FIRST HOTEL**

1. Park P-1 will be improved with grading, grassing, irrigation system, approximately 22 parking stalls (free of charge), comfort station, showers, walkways, picnic tables, charcoal disposal containers, and related off-site improvements.
2. The access right-of-way adjacent to the first hotel will be improved with public restrooms, shower and 18 parking stalls (free of charge).
3. The 100' shoreline access easement adjacent to the first hotel will be improved with walkway and landscaping.
4. A proposal for a new child care center will be submitted to the Kuilima North Shore Strategy Planning Committee and the City's Office of Human Resources for their review and approval.

**ADDITIONAL PUBLIC BENEFITS UPON ISSUANCE OF CERTIFICATE OF OCCUPANCY FOR SECOND HOTEL**

1. The access right-of-way adjacent to the second hotel will be improved with public restrooms, shower and 18 parking stalls (free of charge).
2. The 100' shoreline access easement adjacent to the second hotel will be improved with walkway and landscaping.

**ADDITIONAL PUBLIC BENEFITS UPON ISSUANCE OF CERTIFICATE OF OCCUPANCY FOR DEVELOPMENT  
AT PARCEL RR-3**

1. The access right-of-way adjacent to Parcel RR-3 will be improved with public restrooms, shower and 18 parking stalls (free of charge).
2. The 100' shoreline access easement adjacent to Parcel RR-3 will be improved with walkway and landscaping.



# KO'OLAUPOKO HAWAIIAN CIVIC CLUB

April 7, 2015

**LATE**

To: Rep. Sylvia Luke, Chair  
And Members, House Finance Committee

From: Alice P. Hewett, President  
Ko'olaupoko Hawaiian Civic Club

Re: Support for S.B. 284, S.D. 2, H.D. 1 – Turtle Bay Conservation Easement Funding

Aloha Chair Luke, Vice Chair Nishimoto and members of the Finance Committee:

The Ko'olaupoko Hawaiian Civic Club strongly supports S.B. 284, S.D.2, H.D.1, which would provide a mechanism for funding establishment of the Turtle Bay Conservation Easement.

As one of the largest of nearly 70 Hawaiian civic clubs in the islands and on the continental U.S., the Ko'olaupoko Hawaiian Civic Club is deeply concerned about the potential adverse impact of major development expansion on the North Shore, in the moku of Ko'olauloa. In our view, allowing unbridled development in that area is likely to open the way for further urbanization.

This, in turn, can lead to pressures to allow growth all along the Windward Coast from Kahuku to Kane'ohe.

On behalf of the many families represented by our members in the Kane'ohe bay area, we are troubled by the possible loss of this opportunity to "hold the line" on growth on the north end of our coastline, and the potential threat to our own communities.

We urge your committee to support this legislation and the funding needed to preserve the open spaces, agricultural lands and conservation areas that would be protected through the conservation easement for that area.

Mahalo for allowing us to offer our mana'o.

*The Ko'olaupoko Hawaiian Civic Club was established in 1937 and is a not-for-profit community organization dedicated to preserving and perpetuating the history, heritage and culture of Native Hawaiians. One of the largest of the Hawaiian Civic Clubs, its membership is open to people of Hawaiian ancestry and those who are "Hawaiian at heart".*



*Ko`olau Foundation*

P. O. Box 4749  
Kane`ohe, HI 96744

**LATE**

April 7, 2015

TO: REP. SYLVIA LUKE, Chair  
REP. SCOTT NISHIMOTO, Vice-Chair  
Members, Committee on Finance

FROM: MAHEALANI CYPHER  
Ko`olau Foundation

RE: S.B. 284, S.D.2, H.D.1 – Funding for Turtle Bay Conservation Easement

Aloha Chair Luke and Members of the House Finance Committee:

On behalf of the Ko`olau Foundation, we urge your favorable vote to support Senate Bill 284, Senate Draft 2, House Draft 1, to preserve important natural and cultural resources on lands in the moku of Ko`olauloa on the North Shore of O`ahu.

This bill offers a comprehensive approach to establishing and protecting these lands for generations to come. It is the result of many compromises reached between the developers of land in that area and community advocates. It is the result of much hard work and represents an extraordinary effort to find balance in public policy and land use.

Funding provided through this bill is critically needed to preserve one of our island's greatest assets, the coastal highway and scenic vistas from mountain to sea. You cannot buy enough advertising to market Hawai`i that would compete with these natural assets which are both seen and felt by island residents and visitors alike.

This bill offers a wise, prudent investment by the State of Hawai`i, far-seeing and smart planning for the future.

We urge that you vote in favor of S.B. 284, S.D.2, H.D. 1.

Mahalo nui loa.

finance1-Kim

**LATE**

From: mailinglist@capitol.hawaii.gov  
Sent: Tuesday, April 07, 2015 9:36 PM  
To: FINTestimony  
Cc: Jcremins@yhata.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Jim Cremins	Y. Hata & Company, Ltd	Support	No

Comments: This project is a major key to food sustainability for Hawai'i. As the largest kama'aina food distributor in the State our 320 employees and their families are counting on us to make local food both plentiful and affordable. SB284 is a step in that direction and deserves your support

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finance1-Kim

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From: mailinglist@capitol.hawaii.gov  
Sent: Tuesday, April 07, 2015 9:30 PM  
To: FINTestimony  
Cc: kim@kokuahawaiifoundation.org  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Kim Johnson	Individual	Support	No

Comments: I am in strong support of this bill.

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From: mailinglist@capitol.hawaii.gov  
Sent: Tuesday, April 07, 2015 8:52 PM  
To: FINTestimony  
Cc: andreaswimsunset@yahoo.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Andrea Woods	Individual	Support	No

Comments: Please pass SB284 HD 1 The conservation easement (CE) is supported by people on the North Shore and can continue to provide respite from urban areas for residents island wide. The North Shore is a beloved natural treasure by visitors worldwide. With SB284, hotels/residences can never, ever be built on 665 acres of beautiful and valuable North Shore land. Nesting habitat for green and hawksbill turtles five species of endangered Hawaiian water birds are saved from destruction. Many (20 individuals over 5 years) endangered Hawaiian monk seals frequent the beaches at Turtle Bay Many migratory birds spend the winters here. The legislature passed this measure in the 2014 session. It is before the legislature again for a technical amendment (no additional money), to transfer responsibilities from the Hawaii Tourism Authority to the Department of Land and Natural Resources and to extend the deadline for the transaction to allow sufficient time to issue a lower interest reimbursable general obligation bond to finance this win win solution. By having the Transient Accommodation Tax (TAT) revenue to finance the reimbursable general obligation bond, visitors are paying for the preservation of these lands, and other important projects are not impacted. Over half of visitors to O'ahu (or over 2.5 million people) go to the North Shore to enjoy its undeveloped, natural beauty. The CE preserves land at a fraction of the cost of buying it fee simple (probably \$100-200 million). Costs of operation and maintenance of trails and open space will be borne by the landowner, not the State. Liability and risks of the public will also fall on the landowner, and not on the State. The conservation easement includes the two golf courses at Turtle Bay. The State's appraisal gives no value (\$0) to the two golf courses on the property. The State is NOT paying to preserve golf courses. The natural, cultural, and recreational resources saved are priceless.

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finance1-Kim

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From: mailinglist@capitol.hawaii.gov  
Sent: Tuesday, April 07, 2015 8:14 PM  
To: FINTestimony  
Cc: queswis@aol.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
KENT SWISHER	Individual	Comments Only	No

Comments: Please vote in favor of this Legislation.... The North Shore needs this space to LIVE !! It represents an opportunity to SAVE critical open space and keep a portion of the island the way it was meant to be

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From: mailinglist@capitol.hawaii.gov  
Sent: Tuesday, April 07, 2015 7:03 PM  
To: FINTestimony  
Cc: pahinuik001@hawaii.rr.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/7/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Kathleen M Pahinui	Individual	Support	No

Comments: I strongly support this bill - it will ensure the preservation of our precious open space for generations to come. Mahalo, Kathleen M Pahinui, Waialua Resident

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Shannon Wood, **President**

**Windward Ahupua`a Alliance** - a 501c3 organization established in July, 2002

P.O. Box 6366

Kane`ohe, HI 96744

Voicemail: 808/247-6366; Cellular: 808/224-4496

Website: <http://www.waa-hawaii.org>; E-mail: [info@waa-hawaii.org](mailto:info@waa-hawaii.org)

**LATE**

## COMMITTEE ON FINANCE

3 pm

Wednesday, April 8, 2015

Conference Room 308

*Representative Sylvia Luke, Chair*

*Representative Scott Nishimoto, Vice Chair*

### SB 284 SD2 HD1 - RELATING TO THE TRANSIENT ACCOMMODATIONS TAX

#### STRONGLY SUPPORT

The **Windward Ahupua`a Alliance** began its research in late 2006 to address the significant issues dealing with **Turtle Bay's** employment & tourism economic future, affordable housing & transportation concerns, and a wide range of environmental matters.

The first formal meetings with the **State Legislature**, the **Department of Land & Natural Resources** and the **Department of Business, Economic Development and Tourism** were in January, 2007. These meetings were following by working with the **Honolulu City Council's** key leadership and the **Hannemann Administration**.

**WAA** urges the **2015 Legislature** to support this special place by preserving the natural areas that future generations will appreciate and enjoy.

*Mahalo* for your support.

DAVID Y. IGE  
Governor

SHAN S. TSUTSUI  
Lt. Governor



JAMES J. NAKATANI  
Executive Director

STATE OF HAWAII  
**AGRIBUSINESS DEVELOPMENT CORPORATION**  
235 S. Beretania Street, Room 205  
Honolulu, HI 96813  
Phone: (808) 586-0186 Fax: (808) 586-0189

**LATE**

TESTIMONY OF JAMES J. NAKATANI  
EXECUTIVE DIRECTOR  
AGRIBUSINESS DEVELOPMENT CORPORATION

BEFORE THE COMMITTEE ON FINANCE

Wednesday, April 8, 2015  
3:00 p.m.

SENATE BILL NO. 284 S.D. 2 H.D. 1  
RELATING TO THE TRANSIENT ACCOMMODATION TAX

Chairperson Luke and Members of the Committee:

The Agribusiness Development Corporation ("ADC") supports Senate Bill No. 284 S.D. 2 H.D. 1 which allocates transient accommodation tax revenues to the Turtle Bay conservation easement special fund for the purpose of enhancing the natural beauty of Oahu's North Shore, which, by sustaining the visitor industry attracting visitors to the State, will accommodate to the amounts of transient accommodation tax revenues collected.

Specifically, ADC strongly supports Part 2 of this measure which appropriates funds to the office of planning to investigate the possibility of acquiring lands owned by Dole Food Company Inc., and for cost of executing the exchange because of the potential benefits it presents for local agriculture.

Keeping Dole's excess agricultural lands in agriculture and returning it to production could enhance the local agricultural industry. An investigation, which

includes land appraisals, may help the State prioritize and identify the available high value parcels which are relatively flat and have access to water. Acquiring such parcels may considerably increase the available agricultural land on Oahu for food production and may offer many possibilities to boost the economic viability of the agriculture industry as a whole.

Having these lands in the State inventory will significantly increase the availability of agricultural lands for agricultural production. Therefore, ADC supports this bill and respectfully ask for your consideration.

Thank you for the opportunity to testify.

From: mailinglist@capitol.hawaii.gov  
Sent: Wednesday, April 08, 2015 10:45 AM  
To: FINTestimony  
Cc: mlspadaro@yahoo.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/8/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Mary	Individual	Support	No

Comments: I support SB 284 to provide funds for the conservation of land in the Turtle Bay area. This is an admirable and worthwhile investment of/for our State for the benefit of residents and visitors.

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

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**LATE**

From: mailinglist@capitol.hawaii.gov  
Sent: Wednesday, April 08, 2015 11:05 AM  
To: FINTestimony  
Cc: kfoyle@gmail.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/8/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Kyle Foyle	Individual	Support	No

Comments: I support SB284. Mahalo, Kyle Foyle North Shore Lifeguard North Shore resident

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**LATE**

From: mailinglist@capitol.hawaii.gov  
Sent: Wednesday, April 08, 2015 10:59 AM  
To: FINTestimony  
Cc: dontbealolo@gmail.com  
Subject: Submitted testimony for SB284 on Apr 8, 2015 15:00PM

**SB284**

Submitted on: 4/8/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Bryan Phillips	Individual	Support	No

Comments: I support SB284! Mahalo, Bryan Phillips 808.375.7501

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April 8, 2015

To: Rep. Sylvia Luke, Chair  
Rep. Scott Nishimoto, Vice Chair  
Members, House Committee on Finance (FIN)  
Re: Strong Support for SB 284 SD2, HD1, Relating to Turtle Bay Conservation Easement

Hrg: Wed., April 8, 2015 at 3:00pm, Room 308

As the Hawaiian Islands Manager, I am writing in strong support of SB 284. Through the Conservation Easement, the Turtle Bay Resort has given up substantial development rights in exchange for an intensely negotiated and hard-won settlement. Preservation of these beautiful and ecologically important coastal areas will also enhance the value of their existing properties and win the goodwill of the local community. This is a rare win-win situation for Turtle Bay and all those who have fought so hard to protect Kawela Bay and Kahuku Point, and we urge you to move this bill forward so we can complete the agreement.

The Surfrider Foundation is dedicated to the preservation and enjoyment of the world's oceans, waves and beaches, and public access is one of our top goals. We support the conservation easement because it will protect the rights of all recreational users and guarantee access to these shorelines. We also support conserving this area because of the protections offered to endangered monk seals, threatened Hawaiian green sea turtles and other endangered Hawaiian waterbirds that frequent the area.

After all the hard work of so many diverse groups, this historic agreement can finally resolve a long-standing land-use dispute. Surfrider will continue to work with groups like the North Shore Community Land Trust (NSCLT) and Trust for Public Land to make this agreement a reality in the next legislative session. We hope that the North Shore Community will have a seat at the table in ensuring that the Conservation Easement will be properly monitored and enforced. NSCLT played a key role in the negotiations that led to this agreement, and we hope they can be the NS Community representative.

The Kawela to Kahuku Point Conservation Easement could be a model of a public-private partnership where community members, government agencies, and nonprofit organizations are working together to achieve a shared goal to benefit future generations. The Surfrider Foundation thanks the legislators for their hard work and commitment to moving this agreement forward and finalizing its approval. Mahalo for your consideration and the opportunity to share our testimony.

Sincerely,

Stuart Coleman

Stuart H. Coleman

Hawaiian Islands Manager

## FIN-Jo

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**From:** mailinglist@capitol.hawaii.gov  
**Sent:** Wednesday, April 08, 2015 12:25 PM  
**To:** FINTestimony  
**Cc:** rob@counterculturehawaii.com  
**Subject:** \*Submitted testimony for SB284 on Apr 8, 2015 15:00PM\*

**LATE**

### **SB284**

Submitted on: 4/8/2015

Testimony for FIN on Apr 8, 2015 15:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Robert Barreca	Individual	Support	No

### Comments:

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**LATE**

Date: 04/08/2015

Time: 3:00 PM

Location: Conference Room 308

Committee: Finance

Department: Education

Person Testifying: Dr. Bryan Pang, District Resource Teacher (Leilehua Complex)

Title of Bill: SB 284: RELATING TO LAND EXCHANGE

Purpose of Bill: Appropriates funds to investigate the possibility of acquiring lands owned by Dole Food Company, Inc, that: are in the conservation district and suitable for watershed management, and to identify which of the Dole lands are in the conservation district; and that are suitable for long-term diversified agricultural production, and to identify which of the Dole lands are in the agricultural district. Appropriates funds to investigate the possibility of exchanging certain state lands between the department of public safety and department of agriculture.

As Senator Donovan Delacruz has brought to our attention, our agriculture industry faces several challenges, including acquiring access to water and irrigation systems, obtaining long-term leases on agricultural land, and meeting food safety regulations. Since the State is in the best position to address these issues by acquiring more agriculture land, it would provide certainty so that farmers can invest in their infrastructure and operations growing their business. With Dole Food Company listing for sale over 15,000 acres of land, the State has an opportunity to acquire former pineapple lands and keep them in agriculture.

My name is Bryan Pang and I have been a Leilehua Complex resource teacher for the past five years, and I am strongly in favor of SB 284. There are ten schools in the Leilehua Complex: Hale Kula Elementary, Helemano Elementary, Iliahi Elementary, Kaala Elementary, Leilehua High, Solomon Elementary, Wahiawa Elementary, Wahiawa Middle, Wheeler Elementary, and Wheeler Middle. As of this coming 2015-16 school year, nine of our ten schools will be Title I schools (all except Wheeler Middle), which means that over a third of our students come from economically disadvantaged homes.

My role as a resource teacher includes assisting in the coordination of our complex-wide Professional Learning Communities (PLC), which are collaborative, vertical articulation team meetings amongst our librarians, counselors, student service coordinators, Quality Assurance Leilehua Team (for Special Education), and Advancement Via Individual Determination (AVID) coordinators. In addition, I help coordinate our complex area's 5<sup>th</sup> grade science fair, grades 5-8 Sea Perch, and elementary robotics competitions.

During these past five years, we have had two major grants which are now completed: a Department of Defense and Education Act (DODEA) science grant and a 21<sup>st</sup> Century

Community Learning Center federal grant. Through these grants, our complex focus has continuously been on improving student achievement, advancing all our students' knowledge and skills in Science, Technology, Engineering, and Mathematics (STEM), and promoting college-career-community-readiness. Over time, our test scores have improved, but since the grant monies have run out, we needed further support to continue the work we began.

Project Whitmore has come at the exact right time and will help take us to the next level. In particular, Project Whitmore brings relevance to our students' learning and brings the possibility of real, and even higher paying jobs right into our students' back yard. As planned, Project Whitmore hopes to be designed in such a way, where a K-12 STEM Resource Teacher will work with the ten schools in our Leilehua Complex, developing STEM curriculum, working with our teachers to deliver STEM lesson plans, and ultimately building our students' STEM knowledge and skills. For example, this coordinator will help our grades K-12 robotics coordinators increase their knowledge and skills of robotics, so that they can appropriately equip our students in a vertically articulated manner. Vertical articulation means that skills can be built on top of skills already learned in a K-12 grade level progression.

Next, a Resource Manager will be housed at Leilehua High School and will partner with community organizations and businesses (particularly in agribusiness) to provide career internships and mentorships, while also helping to align Leilehua High's curriculum to the business community's needs. Along with the K-12 STEM Resource teacher, the resource manager will help ensure that our students are truly college-career ready. This entails equipping our students with the work habits, knowledge, and skills that students are expected to have once they graduate. For example, Lion Coffee plans to move its operations to Mililani Tech Park within the next 5 years, and plans to hire 50 people from the surrounding area. The resource manager would assist in aligning Leilehua's curriculum and providing internship/mentoring opportunities with Lion Coffee.

Third, a community engagement specialist will keep the Complex Area Superintendent and complex support staff informed of the Whitmore Project's progress, manage the project for the Department of Education (DOE), and coordinate vertical articulation amongst the schools, complex area, and DOE when engaging with businesses and community. For example, at the elementary level, the community engagement specialist would develop partnerships/mentorships with the business community in conjunction with the existing Science Fair, Sea Perch, and Robotics competitions, as well as bringing in business/community speakers to the elementary schools' career fairs. For sustainability, this position will be crucial in enlisting the business community's long-term support.

Together, these three full-time DOE positions will help our students be engaged in real life, STEM-related situations in a K-12 vertically aligned manner, helping them to become college-career ready for real jobs within the community. Not only does Project Whitmore have the potential to revitalize Wahiawa's economy and provide real jobs for our students, but it also has the potential to become a template for the rest of the state and complex areas to follow.